

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 –Amnesty scheme for deemed withdrawal of assessment order issued under section 62– Notification - Orders - Issued.

Revenue (CT-II) Department

G.O.Ms.No. 120

**Dated: 25-08-2023
Read the following:-**

1. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 06/2023, Central Tax, Dt. 31-03-2023.
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr No. A(1)/36/2023, Dt. 23-05-2023.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt:25.08.2023

NOTIFICATION

In exercise of the powers conferred by section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the said Act, 2017, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

- (i) the registered persons shall furnish the said return on or before the 30th day of June 2023;
- (ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the Telangana Goods and Services Tax Act, 2017 and the late fee payable under section 47 of the Telangana Goods and Services Tax Act, 2017,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the Telangana Goods and Services Tax Act, 2017 or whether or not the appeal, if any, filed against the said assessment order has been decided.

2. This notification shall be deemed to have come into force with effect from the 31st day of March, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SANTHI KUMARI
CHIEF SECRETARY & SPECIAL
CHIEF SECRETARY TO GOVERNMENT (FAC)**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary (NR) to Hon'ble Chief Minister, Government of Telangana.

The P.S. CS & Special Chief Secretary to Government,

Revenue (CT&Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER